

Wage and Investment Levels for 2017 Nebraska Advantage Act Applications

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Issue

What are the required wage and investment levels for Nebraska Advantage Act applications filed on or after January 1, 2017?

Conclusion

Beginning with applications filed on or after January 1, 2017, an applicant must meet the following minimum wage and investment requirements to qualify for benefits under the Nebraska Advantage Act:

- **Tier 1** applicants must meet an investment requirement of \$1 million, and an average annual wage requirement of \$25,709 for at least 10 new employees;
- **Tier 2** applicants must meet an investment requirement of \$3 million, and an average annual wage requirement of \$25,709 for 30 new employees;
- **Tier 2 large data center** applicants must meet an investment requirement of \$200 million in qualified property at the data center, and an average annual wage requirement of \$25,709 for 30 new employees at the data center;
- **Tier 3** applicants must meet an average annual wage requirement of \$25,709 for 30 new employees;
- **Tier 4** applicants must meet an investment requirement of \$11 million, and an average annual wage requirement of \$25,709 for 100 new employees;
- **Tier 5** applicants must meet an investment requirement of \$34 million;

- **Tier 5 renewable energy project** applicants must meet an investment requirement of \$20 million; and
- **Tier 6** applicants must meet an investment requirement of \$10 million and an employment requirement of 75 new employees; or an investment requirement of \$100 million and an employment requirement of 50 new employees. **Tier 6** applicants must also meet an average annual wage requirement of at least \$64,272. **Note:** Wage requirements may vary based upon the counties where the project is located. See the [attached table](#) for the required annual wages for each county.

Nebraska Advantage Act		
Tier	2016 Required Investment	2017 Required Investment
Tier 1	\$ 1 million	\$ 1 million
Tier 2	\$ 3 million	\$ 3 million
Tier 2 Large Data Center	\$ 200 million	\$ 200 million
Tier 4	\$ 12 million	\$ 11 million
Tier 5	\$ 36 million	\$ 34 million
Tier 5 Renewable Energy	\$ 20 million	\$ 20 million
Tier 6	\$ 10 million or \$106 million	\$ 10 million or \$100 million
Compensation Credit	2016 Required Annual Wage Level	2017 Required Annual Wage Level
3%	\$ 24,711	\$ 25,709
4%	\$ 30,888	\$ 32,136
5%	\$ 41,184	\$ 42,848
6%	\$ 51,480	\$ 53,560
10%	\$ 61,776*	\$ 64,272*

*Tier 6 only, state-wide average. Wage levels for each county are [available here](#).

Nebraska Advantage Rural Development Act	
2016 Required Wage Level	2017 Required Wage Level
\$12.86 per hour	\$13.27 per hour

Nebraska Advantage Microenterprise Tax Credit Act	
2016 Maximum Wage Paid	2017 Maximum Wage Paid
\$1,188 per week	\$1,236 per week

APPROVED:



Tony Fulton
 Tax Commissioner
 November 22, 2016

Required Annual Wages by County for Tier 6 Applications Filed in 2012 through 2017

County	Required Annual Wages*					
	2012	2013	2014	2015	2016	2017
Adams	\$63,960	\$65,248	\$67,350	\$67,672	\$69,964	\$71,722
Antelope	\$55,986	\$57,404	\$58,902	\$59,948	\$62,792	\$64,966
Arthur	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Banner	\$66,408	\$67,464	\$65,266	\$70,028	\$71,884	\$74,210
Blaine	\$55,986	\$58,186	\$58,902	\$59,948	\$69,684	\$64,272
Boone	\$56,960	\$59,258	\$61,138	\$63,504	\$65,330	\$66,680
Box Butte	\$60,490	\$63,942	\$63,920	\$66,004	\$67,648	\$69,012
Boyd	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Brown	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,362
Buffalo	\$66,826	\$67,334	\$69,690	\$69,572	\$71,250	\$75,036
Burt	\$55,986	\$57,552	\$59,070	\$60,462	\$64,632	\$66,886
Butler	\$62,600	\$64,650	\$66,996	\$66,202	\$73,758	\$76,332
Cass	\$60,250	\$63,158	\$65,426	\$66,850	\$66,270	\$70,000
Cedar	\$56,522	\$60,758	\$62,438	\$62,340	\$64,186	\$66,100
Chase	\$59,234	\$62,440	\$63,888	\$65,502	\$67,676	\$68,022
Cherry	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Cheyenne	\$81,652	\$85,890	\$99,376	\$103,758	\$105,188	\$100,482
Clay	\$66,244	\$68,362	\$70,964	\$72,590	\$73,016	\$74,882
Colfax	\$63,774	\$64,930	\$66,738	\$70,162	\$69,722	\$73,156
Cuming	\$59,364	\$64,306	\$65,598	\$67,680	\$69,302	\$72,836
Custer	\$58,786	\$60,514	\$63,234	\$66,646	\$69,506	\$71,806
Dakota	\$70,126	\$69,882	\$70,344	\$72,854	\$77,464	\$77,698
Dawes	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Dawson	\$61,390	\$63,166	\$64,222	\$65,010	\$66,706	\$69,056
Deuel	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Dixon	\$58,482	\$57,404	\$58,902	\$61,064	\$69,004	\$64,918
Dodge	\$64,924	\$63,766	\$64,444	\$66,522	\$68,790	\$71,144
Douglas	\$86,416	\$88,082	\$90,104	\$91,490	\$93,580	\$98,184
Dundy	\$60,044	\$62,936	\$63,624	\$71,572	\$65,952	\$72,512
Fillmore	\$58,114	\$60,520	\$64,596	\$67,066	\$69,874	\$72,872
Franklin	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Frontier	\$55,986	\$57,404	\$58,902	\$59,948	\$62,820	\$65,816
Furnas	\$57,240	\$59,412	\$61,712	\$62,406	\$65,388	\$66,310
Gage	\$58,488	\$60,510	\$61,668	\$63,326	\$66,004	\$67,982
Garden	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Garfield	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Gosper	\$58,048	\$57,906	\$61,044	\$60,882	\$64,238	\$66,016
Grant	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Greeley	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Hall	\$66,188	\$67,368	\$68,362	\$69,572	\$72,424	\$74,662
Hamilton	\$65,626	\$66,490	\$69,592	\$72,338	\$73,934	\$78,276
Harlan	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Hayes	\$55,986	\$57,404	\$58,902	\$60,308	\$61,776	\$64,272
Hitchcock	\$68,042	\$67,314	\$66,306	\$68,512	\$72,716	\$76,464
Holt	\$55,986	\$58,162	\$60,260	\$62,268	\$66,296	\$66,456
Hooker	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Howard	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Jefferson	\$55,986	\$58,884	\$59,218	\$59,948	\$62,890	\$66,570
Johnson	\$63,692	\$61,108	\$63,952	\$63,850	\$66,132	\$70,790
Kearney	\$57,288	\$57,604	\$61,860	\$64,496	\$67,600	\$69,234
Keith	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Keya Paha	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Kimball	\$57,774	\$60,450	\$73,464	\$76,626	\$81,136	\$80,864
Knox	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Lancaster	\$74,470	\$76,500	\$78,310	\$79,102	\$81,218	\$83,826
Lincoln	\$63,226	\$65,560	\$67,492	\$67,772	\$70,494	\$73,486
Logan	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272

County	Required Annual Wages* (continued)					
	2012	2013	2014	2015	2016	2017
Loup	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Madison	\$63,788	\$65,872	\$67,314	\$69,016	\$71,732	\$74,566
Mcpherson	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Merrick	\$56,246	\$59,558	\$62,250	\$65,662	\$67,802	\$71,558
Morrill	\$59,854	\$62,818	\$63,492	\$68,020	\$67,196	\$71,724
Nance	\$55,986	\$59,224	\$60,962	\$62,232	\$64,126	\$64,448
Nemaha	\$87,626	\$93,370	\$93,728	\$94,232	\$94,484	\$94,334
Nuckolls	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Otoe	\$61,678	\$63,210	\$64,278	\$65,664	\$68,316	\$71,276
Pawnee	\$56,852	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Perkins	\$65,930	\$68,210	\$70,394	\$73,638	\$74,530	\$78,466
Phelps	\$66,902	\$68,636	\$70,546	\$72,180	\$75,664	\$78,092
Pierce	\$55,986	\$57,868	\$60,504	\$61,630	\$65,292	\$67,864
Platte	\$67,612	\$69,810	\$70,622	\$72,490	\$75,730	\$79,218
Polk	\$55,986	\$57,404	\$60,672	\$61,528	\$63,276	\$66,346
Red Willow	\$58,504	\$61,312	\$63,054	\$63,564	\$65,568	\$67,474
Richardson	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Rock	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$66,188
Saline	\$68,406	\$69,746	\$72,164	\$73,076	\$74,458	\$78,256
Sarpy	\$73,356	\$75,308	\$78,160	\$79,470	\$81,632	\$84,852
Saunders	\$55,992	\$57,810	\$60,570	\$62,110	\$64,544	\$67,370
Scotts Bluff	\$64,460	\$67,638	\$69,494	\$69,208	\$71,882	\$73,186
Seward	\$65,534	\$68,722	\$70,746	\$71,112	\$74,004	\$74,962
Sheridan	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Sherman	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Sioux	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Stanton	\$89,634	\$93,610	\$97,378	\$97,394	\$111,000	\$105,676
Thayer	\$61,056	\$64,966	\$69,754	\$72,300	\$71,382	\$70,612
Thomas	\$60,160	\$57,868	\$58,902	\$59,948	\$62,668	\$64,272
Thurston	\$71,042	\$74,770	\$76,636	\$76,728	\$79,784	\$86,742
Valley	\$55,986	\$57,404	\$58,902	\$59,948	\$61,880	\$64,436
Washington	\$88,244	\$93,524	\$96,098	\$101,238	\$97,684	\$104,856
Wayne	\$55,986	\$57,404	\$58,902	\$60,272	\$63,636	\$67,880
Webster	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272
Wheeler	\$57,330	\$61,054	\$70,714	\$64,876	\$68,460	\$66,762
York	\$61,702	\$65,402	\$66,476	\$68,822	\$70,738	\$72,544

*The required compensation for a county is equal to the greater of: (a) 200% of the county average weekly wage; or (b) 150% of the state average weekly wage. If the project is located in more than one county, the higher county average weekly wage is used to determine the required compensation.

See [Neb. Rev. Stat. § 77-5719.01](#).

Source: Historical Employment and Wages in Nebraska, Nebraska Department of Labor.

See [Neb. Rev. Stat. § 77-5712](#).